TENNESSEE REGULATORY AUTHORITY
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460 James Robertson Parkway
T.R.A. DOCK Nashville, Tennessee 37243-0505

Pat Miller, Chairman
Deborah Taylor Tate, Director
Sara Kyle, Director
Ron Jones, Director

March 1, 2005

Mr. Archie R. Hickerson Director-Regulatory Affairs Atlanta Gas Light Company 5100 E. Virginia Beach Boulevard Norfolk, Virginia 23502

Re: **Docket Nos. 04-00402 and 04-00403** — Chattanooga Gas Company Actual Cost Adjustment (ACA) and Incentive Plan Account (IPA) audits.

Dear Archie:

The six-month deadline for the completion and approval of the Staff's audits of Chattanooga Gas Company's ACA and IPA filings is April 14, 2005. In order to allow sufficient time for the TRA to address the issuance of a protective order, as requested by the Company, it will be necessary to extend the deadline that is prescribed in the PGA Rule and the Company's tariff. TRA Rule 1220-4-7-.03(2) provides for an extension of the 180-day notification by mutual consent of both the Company and the TRA Staff. Therefore, we are requesting an extension to June 27, 2005.

It is my understanding from our conversation yesterday that the Company does not have a problem with the extension. However, if you have any questions regarding this request, you can contact me at (615) 741-2904, extension 178.

Sincerely,

Pat Murphy Pat Murphy

Manager-Energy and Water

Utilities Division

Pm05-11

cc:

Chairman Pat Miller Randal Gilliam, Counsel Darlene Standley, Chief David Foster, Deputy Chief